

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1860 - SB 1946**

February 19, 2016

**SUMMARY OF BILL:** Authorizes local government officials, upon request in writing, to review tax returns and information to determine whether allocation from state levied taxes are being distributed to the correct unit of local government.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

**Assumptions:**

- Pursuant to Tenn. Code Ann. § 67-1-1704(d), tax returns and information may be disclosed to duly authorized local government officials for the purpose of ascertaining whether proper local or business taxes are being paid.
- Authorizing such officials to review tax returns and information to determine whether allocation from state levied taxes are being distributed to the correct unit of local government will not increase the total amount of taxes collected or the amount of taxes distributed to the local government.
- Any increase in expenditures to the state to provide such information will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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